

Article - Tax - General

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§13–1008.

(a) A person who is required to pay the admissions and amusement tax and who willfully fails to keep records as required under § 4-202 of this article or under admissions and amusement tax regulations is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who is required to pay the boxing and wrestling tax and who willfully fails to keep records as required under § 6-202 of this article or under boxing and wrestling tax regulations is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(c) A person, including an officer of a corporation, who is required to keep records under Title 11 of this article or under sales and use tax regulations and who willfully fails to keep the records is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.

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